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# OFFICIAL GAZETTE GOVERNMENT OF GOA

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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Law &amp; Judiciary

Legal Affairs Division

#### Notification

7/23/2012-LA

The Indian Stamp (Goa Amendment) Act, 2012 (Goa Act 24 of 2012), which has been passed by the Legislative Assembly of Goa on 8-8-2012 and assented to by the Governor of Goa on 14-11-2012, is hereby published for general information of the public.

*Julio Barbosa Noronha*, Under Secretary (Law).

Porvorim, 16th November, 2012.

#### The Indian Stamp (Goa Amendment) Act, 2012

(Goa Act 24 of 2012) [14-11-2012]

AN

ACT

*further to amend the Indian Stamp Act, 1899  
(2 of 1899), as in force in the State of Goa.*

Be it enacted by the Legislative Assembly of Goa in the Sixty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2012.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. *Insertion of new section 3A.*— After section 3 of the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa, the following section shall be inserted, namely:—

“3A”. *Instrument of grant or renewal of a mining lease chargeable with duty.*— (1) Notwithstanding anything contained in any other provisions of this Act and rules made thereunder, on every instrument of grant or renewal of a mining lease, the stamp duty chargeable shall be equivalent to the fifteen percent of the amount of royalty that would accrue out of the annual extraction of minerals permitted under the Environmental Clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease.

*Explanation:*— For the purposes of sub-section (1), the average royalty of the highest grade of minerals from the year of commencement of the Indian Stamp (Goa Amendment) Act, 2012 shall be taken into consideration:

Provided that the duty payable under sub-section (1) shall not exceed the amount in

Rupees arrived at by applying a rate of ten times annual extraction of mineral permitted under the Environmental Clearance issued for such mining lease under the relevant law in force, multiplied by the period of the lease:

Provided further that in case any mining lease is required to surrender the Lease or permanently abstain from undertaking any mineral excavation by or for reasons of any operation of Law, court orders passed or any notification issued generally under any Law for the time being in force and reasons or cause of such prohibition or restriction is not in any manner attributable to such lessee or mining operation undertaken and carried out by the lessee or his agents, servants, employees or persons claiming through or under such lessee, to the extent of such balance period of lease outstanding and unexpired the lessee shall be granted refund of duty paid under sub-section (1) herein-above.

(2) The duty chargeable under this section shall be paid in any Government treasury or Government Sub-treasury in such manner as may be prescribed.

(3) Where an application for renewal of a mining lease has been already made to the State Government prior to the expiry of the lease but renewal of the lease has not been granted by the State Government or the mining lease whose period is deemed to have been extended as per provisions contained in the relevant law in force by a further period

till the State Government passes an order thereon, the stamp duty payable under sub-section (1) shall be paid by the applicant within a period of sixty days from the date of commencement of the Indian Stamp (Goa Amendment) Act, 2012 or within sixty days of issue of notice for executing the lease whichever is later, in the manner stated in sub-section (2) above.

(4) If the application for grant or renewal of mining lease is rejected by the State Government then the applicant shall be entitled for refund of full stamp duty paid by him without interest. In case of a mining lease whose period is deemed to have been extended by a further period till the State Government passes an order thereon and the State Government at a later date passes an order rejecting the renewal of the lease, the applicant shall be entitled for refund of such amount of stamp duty as arrived at by deducting from the total amount of stamp duty paid, the stamp duty chargeable in respect of such mining lease till the date of such rejection order:

Provided that no such refund shall be made if the order rejecting the application is challenged or the time limit for presenting an application for revision of the order of rejection is not expired".

Secretariat, PRAMOD V. KAMAT  
Porvorim-Goa, Secretary to the Govt. of Goa,  
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